		FOR OHF USE					

LL1

2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0035527

Facility Name: Park Lawn Home

Address: 12615 S. Kostner Avenue (Number) Alsip (City) 60803 (Zip Code)

County: Cook

Telephone Number: (708) 385-1982 **Fax #** (708) 385-8145

IDPA ID Number: 36-2806708-002

Date of Initial License for Current Owners:

Type of Ownership:

	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: Janice Leise **Telephone Number:** (708) 425-3344 Ext. 242

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 7-1-04 to 6-30-05 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) 10-26-05 (Date)
(Type or Print Name) James R. Weise
(Title) Executive Director

Paid Preparer

(Signed) (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) ( ) Fax # ( )

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1		Skilled (SNF)			1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6	15	ICF/DD 16 or Less	15	5,475	6
7	15	TOTALS	15	5,475	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF					8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS	5,003			5,003	13
14	TOTALS	5,003			5,003	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 91.38%

D. How many bed-hold days during this year were paid by the Department?
472 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
N/A

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [X]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location?
Date started 12/31/91

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date _____ NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [ ] NO [ ] If YES, enter number of beds certified _____ and days of care provided _____

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [X] NO [ ]

Tax Year: 6-30-05 Fiscal Year: 6-30-05

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Park Lawn Home # 0035527 **Report Period Beginning:** 7-1-04 **Ending:** 6-30-05

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	A. General Services	1	2	3	4	5	6	7	8	9	10	
1	Dietary	7,219	129	1,120	8,468		8,468		8,468			1
2	Food Purchase		26,120		26,120		26,120		26,120			2
3	Housekeeping		1,480		1,480		1,480		1,480			3
4	Laundry	103	668		771		771		771			4
5	Heat and Other Utilities			757	757		757	9,759	10,516			5
6	Maintenance	24,712	4,535	1,148	30,395		30,395	17,871	48,266			6
7	Other (specify):*		437		437		437		437			7
8	**TOTAL General Services**	32,034	33,369	3,025	68,428		68,428	27,630	96,058			8
	B. Health Care and Programs											
9	Medical Director			3,275	3,275		3,275		3,275			9
10	Nursing and Medical Records	19,666	5,310	5,675	30,651		30,651		30,651			10
10a	Therapy			962	962		962		962			10a
11	Activities		960		960		960		960			11
12	Social Services	8,954			8,954		8,954		8,954			12
13	CNA Training											13
14	Program Transportation		2,340	2,237	4,577		4,577		4,577			14
15	Other (specify):* QMRP, Hab, Psy, Re	275,540		355	275,895		275,895		275,895			15
16	**TOTAL Health Care and Programs**	304,160	8,610	12,504	325,274		325,274		325,274			16
	C. General Administration											
17	Administrative	18,900			18,900		18,900	19,771	38,671			17
18	Directors Fees											18
19	Professional Services			5,389	5,389		5,389		5,389			19
20	Dues, Fees, Subscriptions & Promotions			1,940	1,940		1,940	(5)	1,935			20
21	Clerical & General Office Expenses	33,883	13,605		47,488		47,488		47,488			21
22	Employee Benefits & Payroll Taxes			73,693	73,693		73,693	(416)	73,277			22
23	Inservice Training & Education			2,188	2,188		2,188		2,188			23
24	Travel and Seminar			75	75		75		75			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			1,550	1,550		1,550	12,004	13,554			26
27	Other (specify):*											27
28	**TOTAL General Administration**	52,783	13,605	84,835	151,223		151,223	31,354	182,577			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	388,977	55,584	100,364	544,925		544,925	58,984	603,909			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**
NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Park Lawn Home #0035527 **Report Period Beginning:** 7-1-04 **Ending:** 6-30-05

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			1,090	1,090		1,090	37,329	38,419			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			756	756		756	55,625	56,381			32
33	Real Estate Taxes											33
34	Rent-Facility & Grounds			27,049	27,049		27,049		27,049			34
35	Rent-Equipment & Vehicles			5,945	5,945		5,945		5,945			35
36	Other (specify):*											36
37	**TOTAL Ownership**			34,840	34,840		34,840	92,954	127,794			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers											39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			34,972	34,972		34,972		34,972			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			34,972	34,972		34,972		34,972			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	388,977	55,584	170,176	614,737		614,737	151,938	766,675			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions				20
21	Owner or Key-Man Insurance	(416)	22		21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt				24
25	Fund Raising, Advertising and Promotional				25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising	(5)	20		28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (421)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	152,359	5A	34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 152,359		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 151,938		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Park Lawn Home

ID# 0035527

Report Period Beginning: 7-1-04

Ending: 6-30-05

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Allowable Related Party Utilities	$ 9,759	5	1
2	Allowable Related Party Maintenance	17,871	6	2
3	Allowable Administrative	19,771	17	3
4	Allowable Related Party Insurance	12,004	26	4
5	Allowable Related Party Depreciation PLH	36,843	30	5
6	Allowable Related Party Interest PLH	55,603	32	6
7	Allowable Related Party Interest PLA	22	32	7
8	Allowable Related Party Depreciation PLA	486	30	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	152,359		49

STATE OF ILLINOIS **Summary A**

Facility Name & ID Number Park Lawn Home **# 0035527** **Report Period Beginning: 7-1-04** **Ending: 6-30-05**

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	**5 & 5A**	**6**	**6A**	**6B**	**6C**	**6D**	**6E**	**6F**	**6G**	**6H**	**6I**	**(to Sch V, col.7)**	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	9,759	0	0	0	0	0	0	0	0	0	0	9,759	5
6	Maintenance	17,871	0	0	0	0	0	0	0	0	0	0	17,871	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	27,630	0	0	0	0	0	0	0	0	0	0	27,630	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	19,771	0	0	0	0	0	0	0	0	0	0	19,771	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	0	0	0	0	0	0	0	0	0	0	0	0	19
20	Fees, Subscriptions & Promotions	(5)	0	0	0	0	0	0	0	0	0	0	(5)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	(416)	0	0	0	0	0	0	0	0	0	0	(416)	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	12,004	0	0	0	0	0	0	0	0	0	0	12,004	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	31,354	0	0	0	0	0	0	0	0	0	0	31,354	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	58,984	0	0	0	0	0	0	0	0	0	0	58,984	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number **Park Lawn Home** **#** **0035527** **Report Period Beginning:** **7-1-04** **Ending:** **6-30-05**

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	37,329	0	0	0	0	0	0	0	0	0	0	37,329	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	55,625	0	0	0	0	0	0	0	0	0	0	55,625	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	92,954	0	0	0	0	0	0	0	0	0	0	92,954	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	151,938	0	0	0	0	0	0	0	0	0	0	151,938	45

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
				Park Lawn Assoc.	Oak Lawn	Support Organizatic
				Park Lawn Homes, In	Alsip	

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [X] YES [ ] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$	Park Lawn Association, Inc. See explanation on page 5A and in notes.		$	$	1
2	V								2
3	V				Park Lawn Homes, Inc. See explanation on page 5A and in notes.				3
4	V								4
5	V								5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ *	14

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**		Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Not Applicable								$		1
2											2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES [X] NO [ ]

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1		Central Office - 10833 S. Laporte Avenue ossupies 1,717 square feet for Administration				$	$		$	1
2		and Accounting and Bookkeeping. This is 6.96 % of taotal square footage 24,693.								2
3										3
4		These costs are collected in a temporary cost center and distributed out to programs on the								4
5		basis of a predetermined, appropriate distribution.								5
6										6
7		Administrative salaries are distributed as follows:								7
8		1. Executive Director - % of Budget								8
9		2. Acct/Bkkp - % of Budget								9
10		3. P/R Personnel - % of Staff								10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related											
	Long-Term											
1	Hinsdale Bank			2002 Mercury Sable	$394.71	1-1-03	$ 20,662	$ 11,038	1-1-08	5.5000	$ 728	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$394.71		$ 20,662	$ 11,038			$ 728	9
	B. Non-Facility Related*											
10												10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 20,662	$ 11,038			$ 728	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. **$** _____ **Line #** _____

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)**

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Park Lawn Home # 0035527 **Report Period Beginning:** 7-1-04 **Ending:** 6-30-05

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.

1. Real Estate Tax accrual used on 2004 report.	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	$	2
3. Under or (over) accrual (line 2 minus line 1).	$	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)	$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**	$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**	$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.	$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:			
	2000		8
	2001		9
	2002		10
	2003		11
	2004		12

Exempt

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions,

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Park Lawn Home COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0035527

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cos**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of tl cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursir home property which is vacant, rented to other organizations, or used for purposes other than long term care must not l entered in Column D. Do not include cost for any period other than calendar year 200

	(A) Tax Index Numbe	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.		Exempt	$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocation**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not direct used for nursing home services: YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing hom (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used

C. **Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 200 tax bill which is normally paid during 2005

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 5,524 B. General Construction Type: Exterior Concrete Frame Aluminum gutter, dow Number of Stories 1

C. Does the Operating Entity? [ ] (a) Own the Facility [X] (b) Rent from a Related Organization. [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? [X] (a) Own the Equipment [X] (b) Rent equipment from a Related Organization. [ ] (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

N/A

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: 2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization: 4. Dates Incurred:

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Living Facility	77,381	1988	$ 77,042	1
2					2
3	TOTALS	77,381		$ 77,042	3

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	15			1991	$ 676,975	$ 27,079	25	$ 27,079	$	$ 366,205	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	Garage			1995	18,306	732	25	732		7,383	9
10	Door East Side			2001	950	63	15	63		252	10
11	Bathroom Floor Tile			2001	625	42	15	42		192	11
12	Vinyl Flooring			2002	15,657	1,565	10	1,565		4,826	12
13	Storm Sewer			2002	3,780	378	10	378		1,165	13
14											14
15											15
16											16
17											17
18											18
19											19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37			$	$		$	$	$	37
38									38
39									39
40									40
41									41
42									42
43									43
44									44
45									45
46									46
47									47
48									48
49									49
50									50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 716,293	$ 29,859		$ 29,859	$	$ 380,023	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 61,247	$ 7,484	$ 7,484	$	5/7/20/10	$ 43,017	71
72	Current Year Purchases	1,883	162	162			162	72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 63,130	$ 7,646	$ 7,646	$		$ 43,179	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	See attached listing page 24. A small % of a few vehicles			$ 430,203	$ 914	$ 914	$	5	$ 339,279	76
77										77
78										78
79										79
80	TOTALS			$ 430,203	$ 914	$ 914	$		$ 339,279	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount		
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 1,286,668	81	
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 38,419	82	
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 38,419	83	**
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84	
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 762,481	85	

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4? If NO, see instructions. [ ] YES [X] NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34. This amount was calculated by dividing the total amount to be amortized by the length of the lease .

9. Option to Buy: [ ] YES [ ] NO Terms: *

10. Effective dates of current rental agreement:
Beginning 7-1-04
Ending 6-30-05

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	6/30/2006	$ 22,698
13.	6/30/2007	$ 22,698
14.	6/30/2008	$ 22,698

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? [X] YES [ ] NO
16. Rental Amount for movable equipment: $ 3,951 Description: Bottle Water Rental 78, Pagers 142, PACE 606, Copier 3125
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	See attached listing Page 25		$ 76.84	$ 922	17
18					18
19					19
20					20
21	TOTAL		$ 76.84	$ 922	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility.)

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? [X] YES [ ] NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- COMMUNITY COLLEGE [ ]
- HOURS PER CNA 40

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM [X]
- IN OTHER FACILITY [ ]
- HOURS PER CNA 90 OJT

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities.

$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	6
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	6

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs.
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2		3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff			Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service		Cost	Units	Cost				
1	Licensed Occupational Therapist	Not Applicable	hrs		$		$	$		$	1
2	Licensed Speech and Language Development Therapist		hrs								2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist		hrs								4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy		# of prescrpts								9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Exceptional Care Program										12
13	Other (specify):										13
14	TOTAL				$		$	$		$	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be listed on this schedule.

STATE OF ILLINOIS

Facility Name & ID Number Park Lawn Home # 0035527 **Report Period Beginning:** 7-1-04 **Ending:** 6-30-05

XV. BALANCE SHEET - Unrestricted Operating Fund. As of 6-30-05 (last day of reporting year)

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$	$ 92,503	1
2	Cash-Patient Deposits		45,607	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)			3
4	Supply Inventory (priced at)			4
5	Short-Term Investments		3,343	5
6	Prepaid Insurance		44,875	6
7	Other Prepaid Expenses		1,918	7
8	Accounts Receivable (owners or related parties)		1,170,561	8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$	$ 1,358,807	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land			13
14	Buildings, at Historical Cost			14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost		506,150	16
17	Accumulated Depreciation (book methods)		(401,981)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$	$ 104,169	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$	$ 1,462,976	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$	$ 81,559	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits		45,606	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable		286,776	30
31	Accrued Taxes Payable (excluding real estate taxes)		2,547	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable			33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Reserves		7,239	36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$	$ 423,727	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable			40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43	Equipment & Lease Fees		948,232	43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$	$ 948,232	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$	$ 1,371,959	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 91,018	$ 91,017	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 91,018	$ 1,462,976	48

***(See instructions.)**

Facility Name & ID Number Park Lawn Home # 0035527 **Report Period Beginning:** 7-1-04 **Ending:** 6-30-05

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 91,018	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 91,018	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)		7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 91,018	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Park Lawn Home # 0035527 **Report Period Beginning:** 7-1-04 **Ending:** 6-30-05

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 580,981	1
2	Discounts and Allowances for all Levels	( )	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 580,981	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy		6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	CNA Training Reimbursements	4,628	11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs		17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 4,628	23
	D. Non-Operating Revenue		
24	Contributions	29,128	24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 29,128	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 614,737	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	68,428	31
32	Health Care	325,274	32
33	General Administration	151,223	33
	B. Capital Expense		
34	Ownership	34,840	34
	C. Ancillary Expense		
35	Special Cost Centers		35
36	Provider Participation Fee	34,972	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 614,737	40
41	**Income before Income Taxes (line 30 minus line 40)****		41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)

(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	178	208	$ 5,522	$ 26.55	1
2	Assistant Director of Nursing					2
3	Registered Nurses	652	674	14,144	20.99	3
4	Licensed Practical Nurses					4
5	CNAs & Orderlies					5
6	CNA Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants					10
11	Social Service Workers	426	458	8,954	19.55	11
12	Dietician					12
13	Food Service Supervisor	360	407	7,090	17.42	13
14	Head Cook					14
15	Cook Helpers/Assistants	12	14	129	9.21	15
16	Dishwashers					16
17	Maintenance Workers	1,494	2,105	24,712	11.74	17
18	Housekeepers					18
19	Laundry	11	12	103	8.58	19
20	Administrator	354	381	18,900	49.61	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	1,387	1,492	33,883	22.71	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)	1,347	1,693	30,377	17.94	28
29	Resident Services Coordinator	589	713	21,608	30.31	29
30	Habilitation Aides (DD Homes)	15,709	18,077	179,964	9.96	30
31	Medical Records					31
32	Other Health Ca Psych	23	25	1,987	79.48	32
33	Other(specify) Facility Ser., Drive	2,351	2,528	41,604	16.46	33
34	TOTAL (lines 1 - 33)	24,893	28,787	$ 388,977 *	$ 13.51	34

* This total must agree with page 4, column 1, line 45.

** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	56	$ 1,120	L1C3	35
36	Medical Director	26	3,275	L9C3	36
37	Medical Records Consultant	5	175	L10 C 3	37
38	Nurse Consultant				38
39	Pharmacist Consultant				39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant	18	963	L10aC3	43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) Psychiatrist	31	5,500	L10C3	46
47	Music & Art Therapy	3	355	L15C3	47
48	Audit, P/R, Data Process., Legal		5,389	L19C3	48
49	TOTAL (lines 35 - 48)	139	$ 16,777		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 0		50
51	Licensed Practical Nurses				51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
James Weise	Executive Director		$ 10,424
Julia Grounds	Deputy Exe. Dir.		8,476
TOTAL (agree to Schedule V, line 17, col. 1) (List each licensed administrator separately.)			$ 18,900

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3) (Attach a copy of any management service agreement)	$

C. Professional Services

Vendor/Payee	Type	Amount
Cocalas, Westberg, Mommsen	Audit	$ 996
ADP	Payroll	1,593
Intergrationworks	Data Processing	2,167
James Himmel	Legal	55
Vanden Berk LLC	Legal	578
TOTAL (agree to Schedule V, line 19, column 3) (If total legal fees exceed $2500 attach copy of invoices.)		$ 5,389

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 6,161
Unemployment Compensation Insurance	3,769
FICA Taxes	28,728
Employee Health Insurance	32,579
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employer Match TSA	2,040
Man Ben $416 not included in total	
TOTAL (agree to Schedule V, line 22, col.8)	$ 73,277

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
N/A		$
TOTAL		$

* Attach copy of IMRF notifications

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$
Advertising: Employee Recruitment	298
Health Care Worker Background Check	22
(Indicate # of checks performed 2)	
Membership Dues	1,393
Subscriptions & Texts	197
Public Relations	5
License Fee Other	25
Less: Public Relations Expense	(5)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 1,935

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
Seminar Expense	
The ARC of Illinois	74
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 74

**See instructions.

Facility Name & ID Number Park Lawn Home # 0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1	Not Applicable		$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Park Lawn Home # 0035527 **Report Period Beginning:** 7-1-04 **Ending:** 6-30-05

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **No**
If YES, give association name and amount.

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report?

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period?

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **0** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **Yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **X** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department during this cost report period. $ **34,972**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **Yes** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **0** Indicate the amount. $ **0**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **0**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **N/A Personal usew not permitted**
g. Does the facility transport residents to and from day training? Yes
Indicate the amount of income earned from providing such transportation during this reporting period. $ **0**

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Cocalas, Westberg, Mommsen. Ltd.** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? **Yes** If no, please explain.

(18) Have all costs which do not relate to the provision of long term care been adjusted out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fees.

D. Vehicle Depreciation

	1 Use	2 Make, Model & Year		3 Year Acquired	4 Cost	Current Book Depreciation	%	5 Program % Depre.	6 Straight Line Depr.	Program % Straight Line Dep.	7 Adjustments	8 Life in Years	9 Accumulated Depreciation
79	Activities	93 Ford Econoline	**	1993	$20,602.00	$0.00			$0.00			5	$20,602.00
80	Activities	96 Mercury Sable	**	1996	$19,929.00	$0.00		$0.00	$0.00	$0.00		5	$19,929.00
81	Activities	95 Dodge Caravan	*	1996	$34,594.00	$0.00		$0.00	$0.00	$0.00		5	$34,594.00
83	Activities	97 Ford Club Wagon	**	1997	$27,413.00	$0.00			$0.00			5	$27,413.00
84	Activities	94 Ford Econoline PA	*	1994	$35,416.00	$0.00			$0.00			5	$35,416.00
85	Activities	96 Dodge Caravan	*	1996	$34,594.00	$0.00		$0.00	$0.00	$0.00		5	$34,594.00
86	Activities	97 Dodge	*	1997	$34,995.00	$0.00		$0.00	$0.00	$0.00		5	$34,995.00
87	Activities	96 Ford Eldorado	*	1996	$51,286.00	$0.00		$0.00	$0.00	$0.00		5	$51,286.00
88	Activities	99 Dodge Max Van	*	1999	$19,094.00	$0.00	3	$0.00	$0.00	$0.00		5	$19,094.00
89	Activities	00 Dodge Maxi Van	*	2000	$19,977.00	$3,995.40	3	$119.86	$3,995.40	$119.86		5	$19,810.53
90	Activities	01 Light Duty Ford Eldorado	*	2002	$44,353.00	$8,870.60	3	$266.12	$8,870.60	$266.12		5	$23,654.93
91	Activities	02 Mini Van Chevy Venture	*	2002	$33,545.00	$6,709.00	3	$201.27	$6,709.00	$201.27		5	$17,890.67
92	Activities	03 Ford Eldorado	*	2003	$54,404.53	$10,880.91	3	$326.43	$10,880.91	$326.43		5	$15,414.62
					$430,202.53	$30,455.91		$913.68	$30,455.91	$913.68			$339,279.13

* Owned by Park Lawn School Depreciation	$913.68
** Owned by Park Lawn Association Depreciation	0
	913.68

Due to the number of participants transported in all Park Lawn Programs and varied routes, Park Lawn in unable to assign ane vehicle to any one location, costs are assigned on a percentage of use basis.

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XII. C. Vehicle Rental

	1 Use	2 Make, Model & Year	3 Monthly Lease Pymt.	Program % of Use	Program % of Monthly Lease	4 Rental Expense for this Period
17	Activities	97 Ford Club Wagon	$228.00	0.337	$76.84	$922.03
21	Totals		$228.00		$76.84	$922.03

Park Lawn Home #0035527 Report Period Beginning: 7-1-04 Ending: 6-30-05

Lease Adjustment Management Benefits P/R & In Kind	Related Party Adjustment TOTAL	ADJUSTMENT EXPLANATION 2004/2005 FY WAC I	WAC II	SUPPORTED EMPLOYMENT	ORS	CILA	Park Lawn Home 126TH ST. RESIDENTIAL	Park Lawn Center 115TH ST. RESIDENTIAL
Total Lease	378,033	61,290	105,802	10,419	2,338	17,986	32,994	147,204
LESS: Community Lease	41,707	6,848	15,417	2,718	58	3,020	3,951	9,695
Related Organization	336,326	54,442	90,385	7,701	2,280	14,966	29,043	137,509
Interest & Depreciation Related Organization	294,534	23,148	71,850	6,747	2,302	67,067	92,954	30,466
Adjustment	(41,792)	(31,294)	(18,535)	(954)	22	52,101	63,911	(107,043)
Adjust Related Organization	294,534	23,148	71,850	6,747	2,302	67,067	92,954	30,466
Community Lease	41,707	6,848	15,417	2,718	58	3,020	3,951	9,695
Grand Total Allowable Lease	336,241	29,996	87,267	9,465	2,360	70,087	96,905	40,161
Other Adjustments								
Management Benefits	(3,905)	(411)	(604)	(73)	0	(984)	(415)	(1,418)
Public Relations	(7,931)	(146)	(7,506)	(81)	(163)	(12)	(5)	(18)
In Kind	0	0	0	0	0	0	0	0

	PLA	PLH
Total Interest	74,083.00	55,603.00
Total Depreciation	149,815.00	36,843.00
	223,898.00	92,446.00
PLH	92,446.00	
	316,344.00	
Fundraising	-21,811.00	
	294,533.00	

PLA Depreciation	
Bldg. Depreciation	112,358.00
Equipment Depreciation	37,457.00
	149,815.00

Mortgage Interest	73,356.00
Vehicle Interest	727
	74,083.00

Explanation Notes:

Detail of Other Lines over $1,000 or multiple type of expeses on Page 3

Line 7 Column 2

Waste Removal	$288
Plant Security	$149
	$437

Line 15 Column 1

QMRP	$30,377
Psych	$1,987
Resident Services Coor	$21,608
Drivers	$6,437
Facility Services Coor	$35,167
Hab Aides	$179,964
	$275,540

Schedule V. Page 3 & 4

Line 5 Column 7	Allowable Related Party Costs for Utilities	$9,759
Line 6 Column 7	Allowable Related Party Costs for Maintenance	$17,871
Line 17 Column 7	Allowable Related Party Costs for Administrative	$19,771
Line 26 Column 7	Allowable Related Party Costs for Insurance	$12,004
Line 30 Column 7	Allowable Related Party Costs for Depreciation PLH	$36,843
Line 30 Column 7	Allowable Related Party Costs for Depreciation PLA	$486
Line 32 Column 7	Allowable Related Party Costs for Interest PLA	$22
Line 32 Column 7	Allowable Related Party Costs for Interest PLH	$55,603
		$152,359

Total Related Party Costs

Line 34 Column 4 Includes:

Office for Park Lawn School Program	$11,214
Portion of Rent not in HUD Payments Park Lawn School costs	$13,628
Equipment from Park Lawn Association	$2,207
	$27,049

Line 35 Column 4 Includes:

Vehicle Rental Park Lawn Association	$922
Equipment Rental	$4,417
Pace Vehicle Rental	$606
	$5,945

Schedule VII. Part B Page 6

Park Lawn Association, Inc.		
Depreciation of Vehicles		$0
Interest on Vehicles 727 X 3%	$22	
Depreciation Bldg & Equipment	$486	
		$508
Total Park Lawn Association Costs		$508
Park Lawn Homes, Inc.		
Utilities	$9,759	
Maintenance	$17,871	
Administration	$19,771	
Taxes/Insurance	$12,004	
Interest	$55,603	
Depreciation Bldg. & Equipment	$36,843 *	
Total Park Lawn Homes Costs		$151,851

* Building Depreciation does not include $3,000 in Certification Fees

Total Related Party Adjustment on Page 5A Line 49 $152,359

Schedule IX. Page 9
Line 15 $22 is the allowable portion of program interest, see page 5 line 35

Schedule XI. Part D. Page 13
Line 46 Column 5 Includes only program portion of depreciation cost on vehicles. Due to the number of participants in all Park Lawn Programs and varied routes, Park Lawn is unable to assign one vehicle to any one location, so costs are assigned on a percentage of use basis.

Schedule XII. Part C Page 14
Due to the number of participants in all Park Lawn Programs and varied routes, Park Lawn is unable to assign one vehicle to any one location, so costs are assigned on a percentage of use basis. These vehicle costs are only the program portion and are only for activities. A detail schedule of proration is attached on page 25.

Schedule XIII. Part B Page 15
Line 5 Column 4 Wages are included on page 20 line 33.

Schedule XX. Page 23

Question 12 Allocated based on hours worked per department.

Question 15 No Employee meals are served.